

1 THOMAS P. O'BRIEN
 United States Attorney
 2 SANDRA R. BROWN
 Assistant United States Attorney
 3 Chief, Tax Division
 THOMAS D. COKER [SBN 136820]
 4 Assistant United States Attorney
 Room 7211, Federal Building
 5 300 N. Los Angeles Street
 Los Angeles, California 90012
 6 Telephone: (213) 894-2454
 Facsimile: (213) 894-0115
 7 e-mail: thomas.coker@usdoj.gov
 8 Attorneys for the United States of America,
 Petitioner
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10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 WESTERN DIVISION

13 UNITED STATES OF AMERICA,) Case No. CV 08-05606 DDP (JTLx)
)
 14 Petitioner,)
) ORDER TO SHOW CAUSE
 15 v.)
)
 16 MIRIAM ESCOBAR,)
)
 17 Respondent.)
 18

19
 20 Upon the Petition and supporting Memorandum of Points and
 21 Authorities, and the supporting Declaration to the Petition, the
 22 Court finds that Petitioner has established its *prima facie* case
 23 for judicial enforcement of the subject Internal Revenue Service
 24 ("IRS" and "Service") summons. See United States v. Powell,
 25 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964);
 26 see also, Crystal v. United States, 172 F.3d 1141, 1143-1144
 27 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327
 28 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120

1 (9th Cir. 1995) (the Government's *prima facie* case is typically
2 made through the sworn declaration of the IRS agent who issued
3 the summons); accord, United States v. Gilleran, 992 F.2d 232,
4 233 (9th Cir. 1993).

5 Therefore, **IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California, **in Courtroom No. 3, United States Courthouse**
8 **312 North Spring Street, Los Angeles, California, 90012**
9 **September 22, 2008 at 10:00 a.m.,**

10 and show cause why the testimony and production of books, papers,
11 records, and other data demanded in the subject Internal Revenue
12 Service summons should not be compelled.

13 **IT IS FURTHER ORDERED** that copies of this Order, the
14 Petition, Memorandum of Points and Authorities, and accompanying
15 Declaration be served promptly upon Respondent by any employee of
16 the Internal Revenue Service or the United States Attorney's
17 Office, by personal delivery or by certified mail.

18 **IT IS FURTHER ORDERED** that within ten (10) days after
19 service upon Respondent of the herein described documents,
20 Respondent shall file and serve a written response, supported by
21 appropriate sworn statements, as well as any desired motions.
22 If, prior to the return date of this Order, Respondent files a
23 response with the Court stating that Respondent does not desire to
24 oppose the relief sought in the Petition, nor wish to make an
25 appearance, then the appearance of Respondent at any hearing
26 pursuant to this Order to Show Cause is excused, and Respondent
27 shall be deemed to have complied with the requirements of this
28 Order.

1 **IT IS FURTHER ORDERED** that all motions and issues raised by
2 the pleadings will be considered on the return date of this Order.
3 Only those issues raised by motion or brought into controversy by
4 the responsive pleadings and supported by sworn statements filed
5 within ten (10) days after service of the herein described
6 documents will be considered by the Court. All allegations in the
7 Petition not contested by such responsive pleadings or by sworn
8 statements will be deemed admitted.

9
10 DATED: September 2, 2008



UNITED STATES DISTRICT JUDGE

11
12 Presented By:

13 THOMAS P. O'BRIEN
United States Attorney
14 SANDRA R. BROWN
Assistant United States Attorney
15 Chief, Tax Division

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17 THOMAS D. COKER
Assistant United States Attorney